

Ohio Department of Natural Resources

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November 9, 2018

Danielle Dillard Regulartory Policy Adovocate Ohio Lieutenant Governor's Office

Re: Ohio Forest Tax Law (OAC § 1501:3-10-01 through 1501:3-10-07)

Dear Ms. Dillard,

Thank you for your recent review of OAC § 1501:3-10-01 through 1501:3-10-07. Based upon your recommendation, the Ohio Department of Natural Resources will proceed with the formal filing of this rule package with the Joint Committee on Agency Rule Review.

Sincerely,

Robert Boyles

Deputy Director and State Forester

ODNR Division of Forestry

Robert Boyles



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